The Bombay Gazette.

No. 6,637.—New Series. BOMBAY:—SATURDAY, MAY 25, 1867. Annual Subscription in advance...Rupees Fifty-Two.

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„ Muscat	8th	22nd	„ Bushire	23rd	6th
„ B. Abbas	11th	25th	„ Lingah	28th	9th
„ Lingah	17th	28th	„ B. Abbas	29th	11th
„ Bushire	19th	29th	„ Muscat	30th	12th
Arrive Busserah	21st	31st	Arrive Bombay	2nd	13th

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Kurrachee on	20th and 30th.

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...	... 25
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...	... 1
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...	... 13
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No. 7.

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May 1867.

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NOTICE IS HEREBY GIVEN that the application for LEAVE TO TRADE appointed to be made on FRIDAY the 24th day of May 1867, has been POSTPONED, till TUESDAY next, the 28th day of May instant, at 3 o'clock P. M. on account of the Queen's Birth-day.—Dated this 23rd day of May 1867.

HEARN, CLEVELAND AND PEILE, Attorneys to the Trustees.

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HEARN, CLEVELAND & PEILE, Attorneys to Trustees.

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ROUTES IN THE BOMBAY PRESIDENCY, &c.
ROUTES IN THE CENTRAL PROVINCES.
LIST OF TRAVELLERS' BUNGALOWS ALONG THE TRUNK-ROADS OF WESTERN INDIA
SCALE OF FARES FOR SHIGRAMS, BUGGIES, &c. IN BOMBAY.
SCALE OF FARES FOR BOATS FOR BOMBAY HARBOUR.

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AGENTS:

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CHINA MAIL.

THE Post Office packets for Ceylon, Penang, Singapore, and Hongkong, per P. and O. Company's Steamer will be closed on WEDNESDAY, 29th May, at 6 o'clock P. M. A packet for late letters will be kept open on payment of the usual fee until 7 A. M. on the 30th instant.

EXTENSION OF TIME IN POSTING OVERLAND LETTERS.—The Post Master being frequently unable to obtain early intelligence, on Overland Mail days, of the anticipated time of arrival of the North East Mail Trains, upon which the departure of the Suez Steamer depends, and having in consequence no means of giving the public timely notice of unavoidable detentions of 2 or 3 hours, it is hereby notified that whenever the departure of the Suez Steamer is obliged to be put off, notices will be sent to the Secretariat, Chamber of Commerce, and the Public Journals in the Fort, and one will be hung up conspicuously outside the Post Office gates for general information. To give the public the advantage of posting letters of importance to the latest hour, when sudden detentions occur, the Mail boxes will be kept open for *fully prepaid* letters upon which the after-time fee is affixed, to within 15 minutes of the departure of the mail Vans, notification of which will be obtained at the Post Office.

COLONIAL POSTAGE.—Under orders from Government, no Indian Inland postage will in future be levied on letters received for delivery from or despatched by Her Majesty's Mails or French Mail steamers to Ceylon, Penang, Singapore, China, Hongkong, Australia, Mauritius, Port Louis, Natal, Bermuda, Port Elizabeth, Cape of Good Hope, St. Helena, Ascension, Malta, and Gibraltar.

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" 600	0	8	1	0	1	8	1	8
" 900	0	12	1	8	2	4	2	4
" 1200	1	0	2	0	3	0	3	0
Above 1200	1	4	2	8	3	12	3	1

CALENDAR—May, 1867.

PHASES OF THE MOON.

Last Quarter ..... 26th 10h. 13m. P. M.

Days.	Dates.	Sundays, Festivals, &c.	Sun Rises.	Sun Sets	High Water Bombay Harbour. Morn.	Even	Remarks.
			h. m	h. m	h. m	h. m	
Sat.	25	Venus rises at 3-54 A. M.	5 24	6 29	2 47	3 9	
Sun.	26	Rogation Sunday.	5 24	6 30	3 51	4 0	
Mon.	27	Jupiter 2 o 17' S. of Moon 1-54 A. M.	5 24	6 30	4 37	5 3	
Tues	28	Jupiter at quadratur with Sun at 3-39 A. M.	5 24	6 30	5 78	6 16	
Wed	29	Uranus sets at 8-41 P. M.	5 25	6 31	6 28	7 29	
Thurs	30	Ascension day—Holy Thursday.	5 25	6 31	8 3	8 34	31st May, 1867. Time 8h. 59m. 12s. s.
Fri.	31	Mars sets at 11-15 P.M.	5 25	6 31	9 4	9 29	

The Bombay Gazette

SATURDAY, MAY 25, 1867.

BOMBAY is frequently abused as being a city, which with great natural capabilities for beauty is yet so disfigured by art and man's device that she is in truth uglier than some less favoured, and we admit that she has suffered severely from architectural misfortunes, scarcely to be wondered at in her early days, though somewhat less excusable in later years. In speaking of the architecture of Bombay we must be understood to refer solely to the public buildings of the city; the native town has a character of its own which few people with a love of the picturesque would care to see altered. The improvement it requires is of the kind which the Health Officer and Municipal Commissioner will supply, for it must be confessed that the scenes which sketched by Prout or James Holland we should be glad to hang upon our walls are apt in the original to offend more senses than they gratify. Much has been done within the last few years to remove this reproach of ugliness from Bombay. The latest guide book which the traveller procures for his information before visiting this island tells him that St. Thomas's Cathedral, and the Town Hall stand in Bombay Green. If he looks for the Green he finds himself in the Elphinstone Circle. Only those who have had experience know what the difficulties are that lie in the way of accomplishing such a task as building the Elphinstone Circle. It would be no despicable work in England, but here it is an absolute feat, and the architects who have been able in the face of these difficulties, and in so short a time, to carry out two such works as the Circle and the Oriental Bank deserve our heartiest congratulations. The restoration works at the Cathedral, though still incomplete, and become through delay and misunderstanding a positive bye-word, have for their proposed object something beyond an enlarged and decorated church, and it is to be regretted that Bombay has still no church worthy of the great Christian nation to which it belongs. The Elphinstone College makes more steady progress, and when disheartened by the melancholy aspect of the unfinished carcase of the Victoria Museum it is encouraging to look across the road to a work that gives signs of vitality.

There are some who feel discouraged, and others who are disgusted, by the delay in the execution of the buildings on the Esplanade, already existing on paper as Frere Town. It is easy to pass the foundations of the new European General Hospital, in which some half lac of rupees is buried, with a sneer,—"this man began to build, but was not able to finish." In the crushing misfortunes from which our city is but now beginning to recover, noble efforts, no less than base designs and follies, were suspended, the latter we trust never to be revived, the former we feel certain to be renewed at no distant date. No blame attaches to Sir Bartle Frere that he was unable to carry out the rebuilding of Bombay.

"What hand and brain went ever paired?
What heart alike conceived and dared?
What act proved all its thought had been?"

Defeated by adverse circumstances he could not see his scheme completed, but none the less Sir Bartle Frere deserves credit for having aimed at great things, and for having given an impetus to a movement towards getting us out of the British bungalow style of architecture. His hand laid the corner stone of the first of the Esplanade new buildings, and since that time three more in the same neighbourhood are in active progress. Whether other projected works, such as Mr. Cuthbert Brodrick's Custom-house, Mr. G.G. Scott's University Hall, and Mr. Burges' School of Art, will ever be carried out in their integrity is a question impossible for us to answer, but it was the intention of Sir Bartle Frere's Government that they should be—and such good intentions are not of the order that go to macadamize the road we none of us wish to travel.

Thoroughly artistic buildings such as these would have in India a political meaning. We have too long been contented with the wretched, make-shift contrivances which disgrace all our stations. It is not easy to understand how an order of architecture originally invented by the beaver has come to be so popular. It has little to recommend it: the mud walls and leaf-thatched roof have no claim to admiration in any way. They present at best a mean and ignoble appearance. They have a perpetual tendency to fall out of repair, and require a considerable yearly outlay simply to keep them water-tight, a matter in which the great architect, the beaver, must have had some secret not handed down to us. But even if they were more beautiful and less costly the great objection to them is their temporary character. Let them be patched and thatched as they may, and let them cumber the ground for a quarter of a century, they are always wretched makeshifts, and some premanent building is vagnely promised to take their place. It is not wise to allow any thing connected with or representing the English power here to appear merely encamped. The native mind quick enough to draw conclusions, must be sorely puzzled to understand how that can be a permanent Government which is contended with cadjan and mud huts for many of its most important offices. The English, firmly planted in the country, intend to remain here for all time, and solid pucka buildings would do more to impress upon the understanding of the natives the fact that we have founded a durable empire than any other outward and visible sign. The excuse of want of funds is one difficult to accept with gravity; if we have the means to hold the country we ought to have the means to show that we do so in language at once forcible and eloquent. Another reason may be found. Government has chosen to adopt the most cumbrous, ineffectual, and expensive machinery possible for the carrying out, or delaying, of all architectural works in connection with it, viz: The Public Works Department. If it be allowable to say such a thing of a Christian Government in a Pagan land, it is their idol—their Juggonnath, under the wheels of whose remorseless car all private enterprise is crushed. British India has never yet had a fair architectural chance, nor will she have while Royal Engineers play at being architects and clerks of works. An architect in a cocked hat is, we imagine, a spectacle which no nation less stolid than the British could contemplate with gravity.

Most educated people have something to say on the subject of architecture, and we are disposed to consider this knowingness of amateurs rather a misfortune than otherwise. Some say, with much plausibility, that the indigenous architecture is obviously the best style for us to adopt; others penetrated by the British notions of twenty years ago insist on an elegant Italian style, while newly arrived architects fresh from the study of Continental gothic architecture urge that all buildings should be conceived in the spirit of Chartres or Rheims. It is not our province to enter fully into the claims of these various style. The advocates of the first idea point to Beejapoor and to Ahmedabad, and undoubtedly from these cities all architects might learn much; but English thought does not, except in the single case of Owen Jones, run kindly in Oriental grooves; and while we admit that a Mahomedan or Hindoo architect left to himself might produce much better buildings, artistically considered, than an Engineer Officer, we are convinced that the work of a well trained English architect, in either Italian or Gothic, would better satisfy English taste, and more thoroughly represent the English mind. The centuries of civilization through which modern architecture has waxed or waned to its present point hold memories too precious for us to abandon them in presence of an art, which, beautiful though it may be, is eloquent only of superstition and paganism.

It may be true that art is of no country, that it is universal and abstract in its laws, but there are certain developments of European Christian art which have deeper roots than æsthetic canons; and, imperfectly as they may be carried out here, we are disposed to hold the belief that if the English architect is true to himself he will try to preserve that character. Let us hope that the days of the British bungalow, of the beaver-hut, and of the Public Works Department style of architecture are numbered, and that for the future British power will be represented here by British architecture well designed and carefully carried out.

WE are glad to learn that Mr. Dickson and the Directors of the Bank of Bombay have now come to a thorough understanding as to not only the principles but the details of the scheme of amalgamation to be submitted to the shareholders next Monday week. We take this opportunity of again contradicting the statement of the *Times of India* that there is a difference of opinion among the Directors as to the advantages of the plan proposed by Mr. Dickson. The shareholders will be, of course, the supreme judges, but the Directors are unanimous in recommending the acceptance of the terms now offered by the Bank of Bengal.

THE Government of India seems, during August 1866, to have brought under the notice of the then Secretary of State for India the difficulties attending the procuring a supply of horses for this country, with a view to obtaining the removal of the restriction on the exportation of horses from Bagdad. Lord Lyons, after five or six months "wearisome" negotiations, has succeeded in inducing the Turkish Government to allow the exportation of horses from Bagdad without restriction on payment only of the usual customs dues. The Turkish Government telegraphed instructions to Bagdad; and Lord Lyons also telegraphed to the British Consul General there to report on the execution of the order. On 22nd February the Consul General at Bagdad reported by telegraph that Namick Pasha had promulgated the Porte's orders, so that there is now nothing to prevent this country from receiving supplies of horses from that district of Asiatic Turkey. The official papers are published in a supplement to the *Gazette of India* of 18th May.

IT affords us much pleasure to notice the re-appointment of Surgeon J. H. Sylvester to the Grant Medical College in a post for which he is eminently adapted:—that of 2nd Physician of the Jamsetjee Jejeebhoy Hospital, with the chair of physiology in the College. The Governor and Dr. Arnott have, in this selection, made one of the very best appointments as regards the Grant College, while they have only rewarded Dr. Sylvester as he deserved. As the successful competitor for the Professor Owen scholarship in Human and Comparative Anatomy at the Royal College of Surgeons of England, Dr. Sylvester became known as a diligent scholar; and we are assured by many who have been privileged to sit under his teaching in the Grant College a dozen years ago that his power as a teacher in Anatomy and Physiology was unrivalled in that institution, while the students both of the College and the Jamsetjee Jejeebhoy Hospital regarded him as their best friend. After an absence from this Presidency of about ten years, during which period according to the army list Dr. Sylvester served in the campaign in Persia in 1857 (medal and clasp), in the Dekkan, Malwa, Nurbudda, and Central India Field Forces in 1857-58; in pursuit of Heera Singh's army; the battle of Mundeesoor and storming of Goolaria; the siege and storming of Chindaree; siege and storm of Jhansi; battle of the Bheliva; battle and capture of the Lusskur and Gwalior (medal and clasp); served as Field Surgeon with the Euzofzai Field Force during the operations in Umbeyla pass, and with the 1st Sikh Cavalry in Chumba valley; present at the action at the Bonyer pass and burning of Umbeyla. He has returned to find his services urgently required by Government in the acting appointment of Oculist and Lecturer on Ophthalmic Surgery. While performing these duties for Dr. Hunter, Dr. Sylvester's claims to a substantive appointment in a post worthy of his abilities have been recognized by the head of the Medical Department, and we are glad that His Excellency the Governor has sanctioned it. In the position of 2nd Physician to the Jamsetjee Jejeebhoy Hospital we are sure that Dr. Sylvester's diligence, ability, and wide experience will secure to the institution the right man in the proper place; and we doubt not there are many of his former friends in Bombay who are ready to stand by an established Medical reputation, and who will rejoice with us that he has been induced to take up once more a permanent residence in this city.

THE *Lahore Chronicle*:—Dr. Cayley, the new Political Agent appointed to Leh, the capital of Ladak, passed through Lahore a few days ago *en route* to Cashmere, from whence he will proceed to take up his appointment.

THE *Englishman*:—We hear from Meerut that in consequence of the prevalence of small-pox, as well as cholera, the 19th Hussars have been moved into several detach camps.

THESAME:—The Viceroy has issued instructions to the Governments of Bengal and the North-West Provinces and to the Chief Commissioner of Oudh, under which these authorities are to organise measures for preventing the sale of British subjects as slaves to the Nepaulese, as well as for releasing those now held in bondage.

THE same:—Recent information from England brings another curious eccentricity in that much vexed question "Prize Craft" to light. It appears that whilst those, whose position on the Head Quarter Staff, entitled them to share in disproportionate ratio, to their actual connection with the capture of Kirwee, have long since, in this country, received their easily earned quota, this is as yet withheld in England from the immediate though less fortunate captors. Verily the last shall be first, and the first last. We are curious to learn the cause of this delay in the issue at home. Perhaps some of our readers can explain it.

THE same:—Coal having been discovered in the bed of Wurdah River, near Chanda, in the Central Provinces, by Captain Lucie Smith, a report upon the quality of the mineral found, and the probabilities of the supply being of such a description as to be remunerative in working, has been made by the Geologist, Mr. Blandford. This gentleman examined the seams in in two places, one about 14 miles to the west of Chanda, and the other about 10 miles to the south. In consequence of the excavations at the former place having been made in the bed of the river, no satisfactory determination could be come to as to the amount of coal in the seam, Mr. Blandford stating in his report in one place that it was between 5 and 6 feet in thickness, whilst in another small hole dug it was only about 2 feet. The coal lies under sandstone rock of considerable depth. As to quality, although the report says it is moderately good, the analysis to which a specimen has been subjected seems to prove that it is very inferior, from the unusually large quantity of volatile ingredients—no less than 36 per cent.—which this coal contains, and the small quantity carbon or heat-producing matter. Mr. Blandford does not think that this seam could be profitably worked, unless it should be found to thicken considerably, and he has also doubts of there being any great extent of coal. The coal at the spot where the other trial was made seems to be of a much better quality, and is found in much greater quantities. The seam here seen was six feet in thickness, and the coal taken from the bottom, where it had not been exposed to the action of the water in the nullah from lying so near the surface, was "unusually pure and bright." Unfortunately, the best part of this seam apperrs likely to be on the Nizam's side of the river, but owing to the demand which the Railway is sure to cause for any good coal that can be discovered, we trust that motives of self-interest alone, if no higher ones, will induce His Highness to have further explorations made to develop, if possible, what is likely to prove so valuable a source of revenue. When the proposed improvements of the Godavery River are carried out, water carriage for this coal will be almost at the pit's mouth, as the places where it has been discovered are upon the navigable portion of the Wurdah River.

THE *Pioneer*:—The public who are chained down to a residence in the plains at this season of the year can appreciate the boon which the East Indian Railway Company have conferred upon them by agreeing to run special ice trains from Howrah upwards at less than one half the cost of the transit of ice by the ordinary passenger trains. This is a matter of such public importance, that we do not hesitate thus prominently to invite the attention of ice clubs to the advantages offered. The supply of pit ice has been of late years so uncertain, and it so commonly becomes exhausted at the time when ice is most needed, that the advantage of having a regular and constant supply of pure American ice must be obvious. The cost of a maund of ice at Howrah, when taken in large quantities, is four rupees, and the freight to Agra one rupee nine annas per maund, making a total of five rupees nine annas. No less quantity, however, than 3,000 maunds can be taken at once, for the Railway Company will not run a special train for less. This restriction may at present operate as a bar to the immediate enjoyment of the advantages offered; but if the same rule will continue in force, and the same advantages continue to be held out, we see no reason why American ice should not entirely supersede the use of hit ice and machine-made ice in stations within easy access of the East Indian Railway.

THE BONDED WAREHOUSE COMPANY.

To the Editor of the Bombay Gazette.

SIR,—I wish you to publish the enclosed letter not merely as the matter is of interest to the unfortunate shareholders of the Bombay Bonded Warehouse Company or to the fortunate Parsee who has acquired their property, but as the narrative may be of use to the shareholders of some other Companies in Bombay who yet may be "wise in time."—Your's truly,

FRANCIS MATHEW.

Cumballa Hill, 24th May 1867.

To the SHAREHOLDERS OF THE BOMBAY BONDED WAREHOUSE COMPANY.

GENTLEMEN,—As I was lately during a few days a Director of your Company I wish to place the following particulars before you. Immediately after being nominated a Director I recommended for adoption the measures which in the position of the Company I deemed necessary, but my proposals were negatived by the other two Directors, Mr. Merwanjee Framjee Panday and Mr. John Dixon. Finding that I was powerless being in a minority and hoping that the other Directors would adopt the measures necessary it solely responsible, I at once resigned and informed Messrs. Merwanjee Framjee Panday and J. Dixon that I would not share with them in "any responsibility for the past or present management of the affairs of the Company." The gentlemen named had been during a considerable time paid Directors of the Company—the former Mr. Merwanjee Framjee Panday who was also Chairman; from the commencement of the undertaking. From the commencement also Messrs. A. C. Brice & Company had been paid Secretaries and Treasurers. They paid the Directors and they paid themselves and amongst other payments they paid a large sum of money belonging to the Company for land at Pareli without any special authority from the shareholders. They charged their five per cent upon the amount paid and they generously gave to a young man who is as was in their establishment further ten per cent on the amount from the Company's money as "brokerage and commission," but they did not obtain a title to the land and the Company received nothing for the outlay. The Directors and Managers generously omitted to press some shareholders including a late Director who did not pay their calls, but they continued to build on credit and continued to allow and charge their several commissions or fees until further credit could not be obtained. The results of this management during some years were a few months ago when I had first reason to suspect that the Company was in an unsafe position I found that the account stood thus over Rupees 800,000 (Eight lacs) had been expended on the Company's account about (one lac) Rupees 1,00,000 was due to the Company and there were claims against the Company to the amount of Rupees one lac and a half (152,000). Included in this last amount was a claim for a balance of account for 5 per cent. on the cost of the Company's buildings by Messrs. Scott and McClelland the architects who obtained as an application unopposed in the High Court an order for the sale of the whole of the Company's property to satisfy their claim for rupees 15,000 although the accounts of the Company showed at the time at least as much available from cash in hands and good debts due to the Company. It was obvious that a sale of the Warehouses in the present state of the money market in Bombay even if the particulars were properly published could only have been effected at great loss, yet the property has I see by the *Times of India* of to day been sold by auction and has been bought by a fortunate Parsee for Rupees 41,000 subject to a debt of about rupees 68,000 to another Company of which Mr. Merwanjee Framjee Panday is also a Director, whilst the other Creditors have been left unpaid and the property of the shareholders has been confiscated. I was the more surprised at this as within the last fortnight Mr. A. C. Brice informed me that the notice of sale to meet Messrs. Scott and McClelland's claim meant nothing as the matter would be arranged. In any case I could not have believed that the Directors would have allowed the Company's property to be as it has been quietly sacrificed for a trifling claim without at least publishing the particulars of the sale in advance and of the value of the property so as to induce fair competition.

The Bonded Warehouses were believed to be a want in the port of Bombay and a little time ago the Company's shares were considered a safe investment. Two hundred and sixty-one shares of two thousand rupees each were paid up in full and produced rupees 5,22,000 and on other shares rupees 1,73,000 had been paid. For this sum total rupees 6,95,000 (nearly seven lacs) which were received from the shareholders out of a total proposed original Capital of 800,000 under the Chairmanship of a leading Parsee financier, Messrs. A. C. Brice and Co. being secretaries and reasurers the Company has now little beyond a set of books and documents which might be valuable to the future historian of the failures of Joint Stock enterprises in Bombay.—I am, Gentlemen, your obedient servant,

FRANCIS MATHEW.

Bombay, 23rd May 1867.

LATEST NEWS.

REUTER'S TELEGRAMS.

By Direct Overland Telegraph.

(Via Russia.)

LONDON, 13TH MAY, MORNING.

The Italian Budget provides an extraordinary tax of six hundred millions on Church property, only on cessation of the forced currency.

The Bombay Mail of April 20 was delivered in London to-day.

LONDON, 16TH MAY, AFTERNOON.

At a meeting of the National Reform Union a resolution was passed pledging a renewed agitation to remove the restrictions of the franchise.

The *Moniteur* eulogises the attitude of Lord Stanley on the Luxemburg question and says it will *solidarety of inte s* (?) between England and France.

(By Indian Telegraph.)

CALCUTTA, 23RD MAY.

Govt. paper. { Fours 12½ to 12¾. Fives 4 to 4¼. Fives & half 9¾ to 9½.

Exchange, 1s. 11½d.
Freight, dead weight, £1 10s.
Jute, nominal.
Seeds, £3 5s. to £3 7s. 6d.
Shirtings Rs. 6-10 to 6-12.
Madapollams, Rs. 2-15 to 3-1.
Mule Twist, Rs. 12 7 as. 6 pic.
Market for Piece Goods, little doing.
Market for Twist, lower.

MADRAS, 23RD MAY.

Govt. Securities. { Five and a half 8¾ premium. Fives, 4¾ premium. Fours, 13¾ discount.

Document Bills 2s. 0¼d.
Dead Weight none.
Light Freight £2. 7s. 6d.
Cotton £2 10s.
Interest on Loans 5 per cent.
Money Market very easy.
40 inches Grey Shirtings 7lb. Rs. 6-10. to 6-12.
No. 40 Mule Twist good seconds per bundle Rs. 4-7 to Rs. 4-8.
Shipments of Cotton for week ended the 21st May. 2,464 cwt.

BOMBAY.

ALL the Public Offices were closed yesterday on account of the Queen's Birth-day.

THE B. and P. S. S. Co.'s S. S. *Nada*, Captain Hansoom, arrived yesterday afternoon from Suez; she left Suez on the 9th and Aden 16th May.

AT a Court of Criminal Sessions held at Ahmedabad, two Hindoo cultivators named Goila Kora and Kala Kora, were charged before N. M. W. Daniel, Esq., Acting Session Judge, the former with the murder of one Desla Goila, and the latter with causing grievous hurt. The Court, concurring with the assessors, found the prisoners guilty of the offence and sentenced the first to undergo ten years' rigorous imprisonment, and the second to suffer rigorous imprisonment for one year. Against the above conviction and sentence a petition was presented on behalf of the accused to the Hon'ble the Judges of the High Court, but it was rejected and the sentence of the lower Court confirmed.

BOMBAY VOLUNTEER RIFLES.

Regimental Orders by the Commandant.

No. 1 (Fort) Company will parade on Monday 27th instant at 5-30 P. M., on Thursday 30th instant at 5-30 P. M.

The remaining Companies as may be ordered.

By order,
W. P. WALSHE,
Instructor of Musketry and Acting Adjutant.

Head Quarters, No. 15, Apollo Street, Bombay, 25th May 1867.

BOMBAY GEOGRAPHICAL SOCIETY.

THE Annual General Meeting of the Bombay Geographical Society was held in their Rooms, Town Hall, on Thursday, the 16th instant, at 5 P. M. There were present—Manockjee Cursetjee, Esq., F. R. S. N. A., F. R. G. S., Senior Member, in the Chair; Dr. Bhau Daji, Honorary M. R. A. S.; J. Burgess, Esq., F. R. G. S., M. R. A. S.; Surgeon J. H. Sylvester, F. G. S.; J. Firth, Esq.; J. Macfarlane, Esq.; D. E. Gostling, Esq. Members: and Lieut. Henry Morland, F. R. A. S., F. R. G. S., Honorary Secretary.

The minutes of the last meeting were read and confirmed.

Several donations were laid before the Society for which their best thanks were requested to be conveyed to the donors.

Among the several letters read were the following:—

1. From His Excellency Lieut. General Sir Robert Napier, K. C. B., accepting the Presidentship of the Society, and conveying to the members his appreciation of the honour done him in offering him the same.

2. From H. E. Jacomb, Esq., C. S., Under Secretary to Government, General Department, forwarding for the information of the Society, papers in connection with the question raised in an article in the "Bombay Saturday Review" entitled "Geological Action on the South Coast of Kattyawar and in the Rann, and the following from the Right Hon'ble Sir H. B. E. Frere, K. C. B., G. C. S. I.

"To Lieut. HENRY MORLAND,
Honorary Secretary to the Bombay Geographical Society.

SIR,—I had the pleasure before leaving Bombay to receive your letter of the 22nd February to the address of my Private Secretary forwarding to me an extract of the proceedings of the Geographical Society at their meeting held on the 21st of February.

In begging you to express my thanks for the honour done me by the Resolution I shall be obliged if you will assure the Society, what great pleasure it will always afford me should I be able to further the Society's objects in any way in which the society may command my services while in England.—I have the honor to be, Sir, your most obedient servant,

H. B. E. FRERE.

P. and O. S. S. *Malta*.
The Red Sea, 15th March 1867.

Lieutenant Morland then announced for the information of the Society that a deputation consisting of himself and Captain Robinson, vice President, waited on His Excellency the Right Honourable Seymour Fitzgerald on the 28th March last, to solicit the honour of his becoming the Patron of the Society, and that His Excellency was pleased to accept the office.

The business of the monthly meeting having been closed, that of the annual meeting was entered on, and the following gentlemen were declared from the Voting Lists scrutinized by the committee, to be the Offices-bearers for the ensuing Session of 1867-68:—

Vice-Presidents.

1. Commander G. T. Robinson.
2. The Hon'ble George Foggo.
3. The Hon'ble H. Newton, C.S.

Resident Members of the Committee.

1. Dr. Bhau Daji, Hon. M. R. A. S.
2. J. P. Hughlings Esq., B. A.
3. The Hon'ble Mungaldass Nathoobhoy.
4. Sir Jamsetjee Jejeebhoy Bart, F. R. G. S.
5. Cowasjee Jehangheerjee Ready Money Esq.
6. Rao Saheb Vishvanath N. Mandlik.
7. J. Burgess, Esq., F. R. G. S., M. R. A. S.
8. Thos. C. Hayllar, Esq.
9. Surgeon W. A. Shepherd.
10. Venayekrao Jugonnathjee Sunkersett Esq.
11. James Taylor, Esq.,
12. J. Connon, Esq., M. A.

Non-Resident Members.

1. Sir Alex. Grant, Bart., LL D.
2. General G. LeGrand Jacob, C. B.
3. T. C. Hope, Esq, C. S.
4. His Excellency Rear-Admiral Geo. St. Vincent King, C. B., R. N.
5. Dadabai Naoroji, Esq.
6. Colonel A. B. Kemball, C. B., F. R. G. S.
7. Colonel H. J. Barr.
8. His Excellency General Sir W. R. Mansfield, K. C. B.

Sub-Committee of Correspondence.

Dr. Bhau Daji, Hon. M. R. A. S.
J. Burgess, Esq., F. R. G. S., M. R. A. S.
The Hon'ble Mungaldas Nathoobhoy.
Surgeon W. A. Shepherd.
Cowasjee Jehangheerjee Ready Money, Esq.
James Taylor, Esq.

Sub-Committee of Finance.

J. P. Hughlings, Esq., B. A.
Thos. C. Hayllar, Esq.
Sir Jamsetjee Jejeebhoy, Bart, F. R. G. S.
Venayekrao J. Sunkersett, Esq.
Rao Saheb Vishvanath N. Mandlik.
J. Connon, Esq., M. A.

Auditors.

J. Burgess, Esq., F. R. G. S., M. R. A. S., and Major J. T. Annesley were appointed Joint Auditors of the Society's cash accounts for the past year.

Captain Morland then proceeded to submit to the Society the following brief summary of the proceedings of the past Session:—

ANNUAL REPORT.

During the last Session the Society met four times, and the following were the papers read before them:—

1. Mr. Rassam's Mission to the Emperor Theodorus of Abyssinia—account of events from 28th January to 22nd March 1866—contributed by Government.

2. Report by Dr. Colvill on the progress of cholera during the past season on the borders of the Persian Gulf, and an account of his land journey from Bushire to Lingah—By ditto.

3. Copy of a letter from the Political Agent in Kuteh, descriptive of a collection of ancient coins of that province, presented to Government by His Highness the Rao—By Government.

4. Report by Lieut. Colonel Merewether describing the various places, lately visited by him between Aden and Suez—By Government.

5. Copy of a sketch Map received from the Political Resident at Aden, of the country passed over by the troops during the recent operations against the Foodlee Tribe, together with a copy of the descriptive remarks which accompanied it—By Government.

6. Copy of a letter from the Political Agent in Turkish Arabia and of an interesting Memoir (therewith submitted) on part of Mesopotamia situated between Sheriat-el-Beyta and Tel-Ibrahim, prepared by Lieut. Bewsher—By Government.

7. Report on the physical description of the country traversed by Lieut Colonel Lewis Pelly, between Bunder Abbass and Cape Jusk in 1864—By Government.

It is an unpleasant task to have to advert here to the want of interest evinced of late by the members towards the affairs of the Society. This can not be better explained than by a retrospect of the proceedings of the Society's meetings held during the last Session, and the source from whence the communications read before them were obtained. The Society has not a single original communication to show from the pen of a member, in the list of the papers noticed above. This indifference on the part of the members tow

regard to the constitution of the Bank, and without any intimation to the general body of shareholders of the state of the Board.

We cannot overlook that during the time that he was sole Director of the Bank, heavy losses were being realized and incurred which ultimately led to the ruin of the Bank, and might perhaps have been mitigated had Mr. Limjee Manockjee taken such measures as would have brought additional counsel and advice to the Bank, and the means were always available to him by convening a meeting of shareholders to fill the vacancy in the Direction. Under any circumstances we cannot but consider that he was incurring a heavy responsibility in carrying on the Bank as he did, but as matters now stand we do not feel disposed to move further than we have done in the actions now pending in regard to his liabilities, but we shall be happy to have your opinion at the meeting.

While we blame Mr. Limjee Manockjee we cannot exonerate the Manager, Mr. Gray, whose judgment has sadly wanting when he allowed the Bank to be carried on irregularly without any recorded protest or remonstrance.

P. S.—Since this report was written and sent to the press, Mr. Gray, the late Manager of the Bank, has left Bombay for England. About an hour before the departure of the steamer in which he sailed we were informed of his intentions but our solicitor had not sufficient time to stop him. His absence from Bombay will be a source of considerable inconvenience to the liquidators, and will entail delay and additional expense in the legal actions pending.

J. D. ROBINSON, } Liquidators.
BERAMJI NAOROSJI, }
Bombay, 22nd May, 1867.

INDIAN NEWS-LETTER.

(*From our own Correspondent.*)

CALCUTTA, 15TH MAY.

THE system of trial by jury has been for some time in operation in some of the districts of this province, and the results appeared so satisfactory to the late Lieutenant Governor that he more then once urged the Government of India to extend the system to other districts and to the trial of offences other than those which are at present tried with a jury. He also suggested the advisability of making provision for the empanelling of special juries, and for the prevention of accusation to the jury during the progress of a trial. An analysis is given of the opinions of the various Mofussil Judges on the general question, but for this of course I have no room in this place. It will suffice to say, that whilst some are on the whole satisfied with the conduct of juries, there are others who give them a very unfavourable character. The Judge of Rajahmundry for instance states that he has had once or twice to sentence prisoners whom he believed to be innocent; and that more frequently juries have shrunk from the responsibility of convicting the guilty. They are afraid of the ill-will towards meeting those who may hold a different opinion of the case, and perhaps of the Judge, or even of the curses of the accused and friends of the accused." *A conflict of evidence is always to puzzle a jury.* As to the Bill legalizing the detention of the accused till is adjourned, the Agent of [illegible] pronounced a very decided opinion that the Judges of the High Court [illegible] I will give you a short [illegible] marks. "Conceive, and [illegible], a trial which should [illegible] of Palmer in the [illegible] trial began on Monday [illegible] permission till the middle [illegible] On the Sunday, the jury [illegible] in air, being tired of the [illegible] London coffee House. Lord [illegible] said he no objection to [illegible] A. was was procured; [illegible] whohad had *their* Sabbath [illegible] enced in grave, and a pleasa[illegible] in the old street of Hain[illegible]oos could not be shut up [illegible] erve equal good temper. [illegible] from home, locked up as [illegible] ith half a dozen people [illegible] a respectable [illegible]. It would be [illegible], that it is the [illegible] nveniences are a [illegible]dia; and I have no [illegible] d be widely believed [illegible] ceremonial observance [illegible]ithy would pay the fine [illegible]endance, and the rest would [illegible]ment in a manner which would [illegible] question of a jury system. Hindoos [illegible] Anglo-Saxons. To contribute in any way to the furtherance of public justice is, in the eyes of an Englishman, a sacred duty, which has come down to him from the days of Alfred; he rather prides himself, than otherwise, on the discomforts and inconveniences he undergoes for it. A Hindoo has nothing of this spirit. It remains to develope it in him."

The Judges of the High Court at Bombay have stated that the system of trial by jury has not yet been adopted in any portion of that presidency, and that the late Chief Justice Sir M. Sausse was of opinion that the time had not yet come for its introduction in any district, a view which was concurred in by Justices Newton, Westropp, and Warden, who apprehended disastrous results from the immediate, or even from the early introduction of such an innovation. On the other hand, Chief Justice Couch and Justices Arnould, Tucker and Gibbs considered that an experiment might be made at Poona, and that the Sessions Judge of that district might be authorized to try all persons who may be arraigned before himself at Poona by jury instead of with the aid of assessors. I see from some subsequent correspondence that this latter suggestion has been adopted. The judges go on to add that in the Bombay Presidency, with the exception perhaps of Poona, there is no district in which a sufficient number of qualified persons could be found for the formation of a list of special jurors in addition to a common jury list; and, finally, that it is certain that the shutting up of a jury at night will be greatly opposed to the feelings of the native, and fatal to the popularity of the new system.

The statements of the Lieutenant Governor North West Provinces are very nearly to the same effect. The system of trial by jury has not been introduced in any part of these provinces, and the country is not yet in a condition to admit of its introduction. The proposal to shut up the jury during the continuance of trial would, it is said, very much increase the dislike which many respectable natives have to attend in Court as jurors; and as the servants of jurymen could not be prohibited from attending on their masters, it would be extremely difficult so to isolate the jurors as to prevent them from holding communication with persons outside.

The system has not been introduced into the Punjab either, and the authorities there are of opinion that all the precautions suggested by the Government of Bengal would afford no sufficient remedy against frequent failure of justice, which in the opinion of the most experienced officers of the Punjab, would be the certain result of the introduction of the jury system. The principal cause which makes the system inapplicable to the Punjab is said to be the deficiency of moral tone which leads even those of the better class to sympathise in some cases with persons guilty of the most heinous crimes. Speaking of native assessors, the Commissioner of Jullendur observes; "in some cases they sympathise with the prisoners at the bar, and would not find them guilty even on the most overwhelming evidence. I may instance cases in which unchaste wives have been half killed by their husbands, or in which a man who had a great claim to property had recourse to perjury or forgery to prove it. In such cases they show a moral obliquity of vision, which makes them overlook the offence from the consideration that it was committed in a righteous cause. I can speak, from my own personal knowledge, of an instance in which a native of the highest rank in the Punjab, and formerly the Governor of a province, had recourse to forgery to prove a claim he had instituted in our Courts; and the views even of some of the most respectable natives are so lax regarding false evidence, forgery, and offences against public justice, that, in such cases, I should place little dependance on their award."

The Judges of the High Court here have been the last to speak out, but their opinions are also opposed to those of the Lieutenant Governor of Bengal. They say that the results of a careful inspection of the working of the system for two years have not been sufficiently encouraging to warrant them in recommending its extension for the present either to more districts or to other classes of offences than those to which it has in some districts been already applied. It has been found on analysis of the results of jury trials in 1866, in the seven districts in which the system has been introduced that in nearly 10 per cent. of the verdicts of "guilty" the Sessions Judges did not concur; and that in about 30 per cent. of the verdicts of acquittal they did not concur—with such results in districts specially selected for the experiment, the Judges hesitate to recommend its extension to places presumably less fitted for its reception. The same consideration leads them to deprecate the extension of the jury system to other classes of offences than those which are now tried by jury. They also condemn the proposition for the seclusion for juries on the ground taken up by the agent of Vizagapatam. And so ends this controversy for another year at least, and thanks to the common-sense of the authorities outside of the Bengal office, the country is not to be afflicted by a measure for which it is totally unprepared.

The prospectus of the East India Canal and Irrigation Company for the prosecution of the Soane Irrigation Works has at last seen the light. I cannot undertake to say for how many years the public have heard of this project for utilising the waters of the Soane by the construction of a vast weir across its width, and the storing up of its waters for the supply of navigable and irrigation canals. The Government of India frowned upon the scheme, as it is always does on any scheme which requires a little common-sense for its comprehension. The desolation which has overtaken Orissa has led, however, to a more serious study of great hydraulic schemes for the improvement of the country, and so the Soane project has at last found favour. It proposes to construct a weir or anicut on the Madras plan at a spot where the Grand Trunk Road crosses the Soane and where the width of the bed from bank to bank is about three miles. A vast reservoir or lake will thus be created, and its waters will be taken off by canals on both sides of the stream, one leading eastward to the River Moorhur and Patna, and the other westward to Chunar, Benares, Buxar, and Arrah. The whole of the area thus commanded consists of 1,800,000 acres. The total length of the projected canals is 1,965 miles, of which 545 miles will be available for navigation. The estimated cost of the whole project is 210 lacs of rupees, of which it is now proposed to raise a million sterling by the issue of a hundred thousand shares of £10 each.

The Government have given the use of the water of the Soane, and the land required for permanent works free of cost; they waive all claims to participation of profits until those profits exceed 20 per cent., and as they are never likely to reach that figure, the Government have actually conceded all the profits to the Company. This liberality is positively astonishing and takes away one's breath. At all events the shares will be taken up now in the Home market without any hesitation, and we may therefore hope to see in time the accomplishment of a gigantic work which will confer incalculable blessings on the part of the country where its operations will be conducted.

Calcutta is so astonishingly dull that it is with the utmost difficulty one can catch up a stray peace of news. I am tired of writing about the license tax, and have nothing more to say about it, except this that the energetic Collector of whom I have written, viz. Mr. James Mackenzie, has made a sudden raid into the native part of the town, where, I fancy, he was pretty sure of finding little or no reconciliation. The papers, however, have found him out and are directing their best to check-mate him by inciting their Aryan brethren to resistance and rebellion. Oh it is a beautiful quarrel!

We have been slightly startled from our repose and equanimity by the discovery that Loaferism is on the increase in Calcutta, (I never knew it to be otherwise) and that the amiable confraternity have betaken themselves to bludgeons, belaying pins, knives, and other equally pleasant weapons for bringing their quarrels with the public to as speedy an adjustment as time and circumstances will permit. I do not know that they are to be blamed for this, and I fancy that if I were a member of that distinguished band I should do precisely the same, but I am nevertheless of opinion, as I do not happen to be in that happy position that Government ought "to do something" to improve the police and preserve us from having our brains dashed out, or several inches of cold steel thrust into us, when returning from some "select tea party."

RELATIVE PROMOTION AMONG OFFICERS WHO HAVE AND WHO HAVE NOT JOINED THE STAFF CORPS.

THE following appears in the *Gazette of India*:—The Right Honorable the Governor General in Council is pleased to publish, for general information, the following extract from a Despatch from the Right Honorable the Secretary of State for India, No. 95, dated 30th March, 1867, paragraphs 1, 2, 3 and 4:—

1. My attention has been drawn to the large number of officers of all grades belonging to the Indian Army who have availed themselves of the opportunity offered them to join the several Staff Corps under Lord Cranborne's Despatch No. 159, dated the 8th August 1866, and to the probable effect which will result from the continued operation of the rule laid down in paragraph, 7th and 8th of Military letter to India, No. 194 of 17th, June 1864, by expediting the regimental promotion of the comparatively small number who may have preferred to remain on the list of the Indian Army, and of the officers of the General List, who have hitherto had considerable advantages in promotion.

2. It seems certain that the promotion of both these classes of officers will be now greatly accelerated by the operation of the rule in question, so that they will probably gain an advantage in this respect over the officers of the united Staff Corps. The probability of such a result was not lost sight of in the preparation of the Despatch of the 8th August last; but it was not thought advisable in giving to the officers of the Indian Army the choice of either remaining on the list of that Army or of joining the Staff Corps to interfere with the free exercise of that option between the two lines of promotion as then standing, by the withdrawal of a concession which had been deliberately granted to the officers of the Indian Army.

3. It was, therefore, not proposed in that Despatch to interfere with the rule under which the names of officers of the several Staff Corps, on being brought up to the position of Lieutenant-Colonels on the regimental list of the Arm of the service to which they formerly belonged, are removed from that list, and promotions made in their places.

4. Whatever may be the effect of the continued operation of this rule upon the relative rate of promotion among the officers who have and those who have not joined the Staff Corps, under the conditions of Lord Cranborne's Despatch No. 159 of the 8th August 1866, the choice on both sides has been freely made, and I do not propose to make any alteration.

The foregoing decision does nos apply to the officers of the General List, regarding whose promotion a special reference has been made by Her Majesty's Government, the result of which will be hereafter promulgated.

REPORTS FROM NATIVE STATES.

(*From the Indian Public Opinion.*)

WE hear from Delhi that cholera is on the increase in that station. On the occasion of a *Kaj* shortly to be given by Buldeo Singh, a Minister of the Maharajah of Bhurtpore, thousands of persons are to assemble at Purganah Mitrawan to receive alms in ghee, rice, corn, &c., of which thousands of maunds have been carried to that purganah for distribution among the poor. As it was very much to be feared that cholera would break out in a large gathering of people like the one that is to assemble at that place, the authorities at Delhi have very wisely prohibited people from Delhi to go there and have, moreover, sent the Tehseeldar of the Delhi station to Mitrawan to make due arrangements for the great gathering.

The Maharajah of Gwalior has recently passed some very good orders in his territory. Uncultivated tracts of lands throughout his dominions are to be made over to such persons, who express a desire to cultivate them, for a certain period free of charge. After the lapse of the fixed period a very small cess is to be taken from them; and should the free landholder be found idle in cultivating the part of land assigned to him, such portion is immediately to be made over to another party likely to make better use of it. Another law has been passed which will equally do much good. Boys, there as here, leave school in search of employment before acquiring any proficiency in their studies; they have accordingly been strongly prohibited from doing so, and have been told that vacancies in the offices of the Rajah will be filled up by those only who, after attaining general proficiency, pass the prescribed examinations in Law.

Obscene songs have been strictly prohibited and so has the use of improper words and expressions on all occasions.

Native chiefs in India, generally speaking, have certain propensities towards vile and immoral actions, for which they are peculiar and distinguished from the masses. The enumeration of some of them here would, we believe, not be uninteresting to our readers; the first in the list is the Maharaja of Jummoo and Kashmere who possesses every talent for the exercise of the tyranny and oppression, which alone has characterized his rule.

The Gaikwar of Baroda is very fond of seeing wrestling; he has collected wrestlers from distant quarters of India and the expenses incurred in giving them rewards, gratuities, &c., besides their wages are so great, that it is very much to be feared that the state, notwithstanding its vast resources, will be ruined on account of these extravagancies. He is also very fond of pigeons and other birds of which he has a good, though useless collection, procured after undergoing great expense.

The Rajah of Nahun is very fond of seeing elephants fight and so too is our enlightened friend Holkar.

The Nabha Rajah hates the society of his ministers and courtiers and nothing delights him more than the company of menials, torch-bearers, farrashes, barbers, &c., who always surround him.

Even that excellent lady, the Begum of Bhopal has always, near her a number of actors, players, story-tellers, *Kutthucks*, *Bhaunds*, &c., &c., with whom she passes her time, and who being chiefly in her presence are considered influential men.

The Nawab of Khyrepore in Scinde is very fond of hunting; he has cleared a vast tract of his territory for hunting purposes which, if cultivated, would have resulted in the public good. It is stated that the Nawab spends a great part of the year in jungles to hunt tigers and other wild beats.

The Rajah of Fareedkote is a bigoted Hindoo and entertains bad feelings towards the Mussulmans in his territory. It would be tedious to enter into more details with regard to the propensities of these Rajahs, &c. Suffice it to say that our object in thus mentioning these personages is not that of exposing them, but what we would urge is, that Government should guard itself against the consequences to which such bad propensities are likely to lead.

COUNSEL'S OPINION ON THE LICENCE TAX.

WE extract the following from the *Englishman* of 15th May:—

SIR,—In compliance with Resolution 2 of the meeting, report of which is annexed, I beg to forward you a copy of Counsel's opinion on the points in connection with the Licence Tax, mentioned in the Report of Proceedings annexed. I trust that the importance of the subject will serve as a sufficient apology to Mr. Doyne for this departure, perhaps, from strict etiquette in thus making public his opinion.

(Signed) F. F. WYMAN, Chairman.
1, Hare Street, Calcutta, 17th May, 1867.

DEFENCE FUND—"LICENCE TAX."
Report of Proceedings, May 11th, 1867.

A MEETING of subscribers was held on Saturday afternoon last, pursuant to notice, at the Indian Mudie's Library, 1, Hare Street, for the purpose of receiving the opinion of Mr. Doyne on the points submitted to him; *viz*:—

1. With reference to the 5th section of the Licence Tax Act, now is a tradesman to calculate what tax he should pay?

2. If he does not send for his licence and pay the amount which, in the opinion of the Collector, he ought to pay, or if, with reference to section 10 of the Act, he does not pay the amount when assessed by the Collector, will he not be liable (under section 15) to such penalty, not exceeding five times, &c., as the *Magistrate* may think proper to inflict?

3. What is the proper definition of a Trading Company as intended by section 19? By what process and by whom is the tax leviable under the Act to be recovered? For instance, supposing the Collector assesses a person under section 10 at a certain sum for his licence, how and by whom is that sum to be recovered?

And generally to advise on the subject.

The opinion (annexed) having been read, it was resolved—

1. That copies be printed, and circulated for the information of subscribers to the fund.

It was also resolved—

2. That copies be sent to the Press throughout India, accompanied with a letter explaining the reasons for so doing.

And it was finally resolved—

3. That it be notified in the circular to be sent to members, that immediate information should be given to Mr. Wyman of any action taken by the Collector against any member of the fund.

It is explained that it would be now desirable to call in the subscriptions to the fund, and whatever balance might remain, would be afterwards rateably divided.

(Signed) F. F. WYMAN, Chairman.
1, Hare Street, Calcutta, 13th May, 1867.

COUNSEL'S OPINION.

1. The Act itself, probably from a desire to avoid a distinct declaration of its being an Income Tax, is wholly silent on the point as to whether the licensee's profits are to be computed with regard to the year ending on, or beginning with, the 30th April, 1867. The form of petition at the end shows that the framers, though they thought proper not to state this all important matter in the Act, contemplated the profits of the past year, as objectors are desired to put forward as the ground of objection to the class in which the Collector may put them that "the profits of your petitioner's trade for the year ending the 30th day of April last were Rs.—"

2. This, however, is not a part of the Act itself, nor, according to the proper rule for construing Acts, imposing penalties, can it supply the deficiency of the Act. Probably when the question is raised before the Collector, he will simply act on his instructions, and decline to decide as to any defects in the Act—although in doing so he will, in my opinion, act improperly,—and will arbitrarily place any person in question in a certain class. Should this be confirmed on appeal, there is no doubt that the appellant, if he continue to exercise his calling without a licence, will be infringing the Act: but the question remains, whether a Magistrate can impose penalties. I am of opinion he cannot. Under the 5th section it seems clear that the Magistrate is not to be guided, much less concluded, by the Collector's decision. He is bound to construe the Act as a law, and must decide for himself and upon the evidence adduced before him and the law, whether the persons summoned were bound to take out a licence at all, and if so, in what class. This he must do, as well for the purpose of seeing if an offence have been committed as for the purpose of fixing the penalty, which is to be measured by reference to the amount to be paid for the licence. He must, in the cases of those who have been exercising their calling up to the 30th April, 1867, say whether the Act has declared the year which the profits are to be looked at. This he cannot supply in a penal Act by implication or conjecture, and must, in my opinion, if he adhere to the due course of law, discharge the summons.

As an illustration of the extraordinary crudity of the Act, I may refer to another class of licensees under the Act, small in number, yet having an existence, whose cases will probably come forward, and will afford a pointed argument in any case which may arise. I refer to those who may have begun to exercise callings, falling within the provision of section 5, on and after the 30th April, 1867. They are equally enjoined to take out licences; but it is clear that if the past year's profits are to supply the basis of taxation, there can be none in their case, and as to them the Act fails, from its own oversights; while, if they are to be drawn in, it must be because the Act contemplates future profits, and in that case, as regards all persons, it appears clear no Magistrate can take on himself to say whether any trade will live for a month; or if he do so, even for a year, what profits he will make.

3. The word "trader" is often defined by reference to the Bankrupt Law, which enumerates the persons who may take the benefit of that law, and includes several classes which would not fall within the common English meaning of the word. In my opinion, for the purpose of construing a penal Act, the Bankrupt Law cannot be looked at, and the word must be confined to those Companies who habitually buy and sell as traders and merchants in British India. It will not include Banking Companies, Brokers, tea or indigo Companies not keeping a place of business to sell their produce, or Insurance Companies' or such like. Schedule B. says "every trader" or such like. Schedule B. says "every Company, but as it is a mere rider to section 19, which says "Trading Company," it cannot enlarge or alter that section, and must be read as meaning "every Trading Company."

4. There is no mode of levying the amount at which the Collector assesses an individual. If he do not submit and take out a licence, he exposes himself to penalties leviable under the 17th section before a Magistrate on satisfying the Magistrate, as I have above shown, that an offence has been committed, that the Collector was right in placing the defendant in a certain class, and that he exercised his trade without taking out such licence.

5. I do not think there is any doubt as to the jurisdiction of the Legislative Council to pass any measure of taxation they may think proper with regard to any persons residing or having property within British India. Where the individual resides here, they can legislate *in personam* as well as *in rem*; where he does not, they can always proceed *in rem*; and reach the property through the agent or custodian of the property resident in India: that is, if they adopt proper measures for so doing. The latter, I think, they have not done by this Act. In the case of persons or Companies not residing here, and having no property here, such as Insurance and other Companies carrying on business through agents in their own name, this Act is, in my opinion, wholly ineffectual, as there are no means of enforcing penalties against the agents under the Act, and there is no property of the Company to seize.

R. V. DOYNE.
10th May, 1867.

MILITARY.

ARRIVALS.—MAY 24.

Wells, Lieut. Colonel 95th foot, on sick leave, from Mhow.
Bigsby, Lieut. G., Royal Engineers, on medical certificate, from Poona.

DEPARTURE.—MAY 24.

Stewart, Staff Assistant Surgeon J. E., M. D., British Medical Staff, on duty, to Poona.

GOVERNMENT OF INDIA GENERAL ORDERS.

(*From the Gazette of India, May 18.*)

HOME DEPARTMENT.

THE Hon'ble C. P. Hobhouse took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal, on 23rd ultimo.

The Reverend Alexander Newton Wilson and the Reverend William Henry Gale have been appointed by the Right Hon'ble the Secretary of State to be Junior Chaplains on the Bengal Establishment.

Assistant-surgeon D. O'C. Raye is appointed to be Civil Assistant Surgeon of Nimar in the Central Provinces.

The following appointements in the Marine Department are sanctioned:—

Captain H. Howe, to be Deputy Master Attendant, but to continue to officiate as Master Attendant until further orders.

Captain T. M. Philbrick, 1st Assistant Master Attendant, to officiate as Deputy Master Attendant.

Captain A. Baker, Officiating Extra Assistant Master Attendant and Agent for Transports, to officiate as 1st Assistant.

Captain E. J. Butler, Officiating 2nd Assistant Master Attendant, to officiate as Extra Assistant Master Attendant and Agent for Transports.

Lieutenant F. Wardle, Officiating 3rd Assistant Master Attendant and Agent for Government consignments, to officiate as 2nd Assistant Master Attendant.

Mr. E. G. Wells, 1st Officer, *Arracan*, lately in acting command of the *Nemesis*, to officiate, as 3rd Assistant Master Attendant.

Capt. in S. G. Boon, Officiating Superintendent of the Government Dock-yard, is confirmed in that appointment; the office of Government Prosecutor being vacated by him and reverting to the 1st Assistant Master Attendant, Captain T. M. Philbrick.

Mr H. LePoer Wynne, whose services have been placed at the disposal of the Government of India, is appointed Under-Secretary in the Home Department.

Under Section, IX. of the Covenanted Civil Service Absentee Rules, Mr. H. LePoer Wynne has obtained six months' leave of absence, and twenty days' preparatory leave, from the date on which he may avail himself of the same.

Mr. A. H. Harington, B. A., Officiating Under-Secretary in the Home Department, will continue to officiate in that capacity during the absence of Mr. H. LePoer Wynne, or until further orders.

The Governor General in Council is pleased to permit Mr. E. J. Baldero to resign the Civil service from the 15th ultimo.

FOREIGN DEPARTMENT.

The following office s of the Deolee Irregular Force received privilege leave of absence:—

Major J. D. Macdonald, from the 5th to the 31st of December last.

Assistant Surgeon F. W. A. DeFabeck, from the 10th of January last, or from such date as he availed himself of it.

Captain C. R. Blair, Assistant to the Governor General's Agent for the States of Rajpootana, has passed the examination prescribed for officers in political employ.

His Exc Hency the Viceroy and Governor General in Council is pleased to appoint Mr. J. H. Morris, C.S., to officiate as Cutch Commissioner, Central Provinces, in addition to his duties as Settlement Commissioner, during the absence of Mr G. Campbell, or till further orders, with effect from the date on which he took charge of the office.

FINANCIAL DEPARTMENT.

Mr C. E. Chapman, Deputy Accountant General, Bombay, receive charge of the office of Accountant General from Mr. J. L. Basington, on the afternoon of the 20th April 1867.

MILITARY DEPARTMENT.

Colonel C. T. Chamberlain, C.B., of the Bengal Staff Corps, Honorary Aide-de-Camp to the Governor General, and at present officiating as Commandant of the Central India Horse, is appointed a Brigadier-General on the establishment, on temporary arrangements, during the absence on leave of Brigadier-General H. Tombs, C.B., V.C., or until further orders.

The undermentioned officer has reported his return from England:—

Major-General A. M. Becher, C. B., of the Bengal Staff Corps, Commanding the Sirhind Division, 25th April 1867.

In continuation of G. O. G. G. No. 734, dated 9th September 1864, and No. 704, dated 24th March 1866, it is hereby notified that in no examination in the Oriental languages should the written exercises given to candidates be taken from one of the test books laid down for such examination, or be a translation of it, or any part of it.

The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified:—

Ensign John Davidson, of Her Majesty's 21st Foot, 2nd Squadron Subaltern, 3rd Punjab Cavalry, 24th March 1866.

Captain Lionel Smith, of Her Majesty's 104th Foot, 1st Wing Subaltern, 1st Sikh Infantry, 14th 1866.

Lieutenant John Cook, of the General List, Infantry, Adjutant, 3rd Sikh Infantry; Lieutenant John Edward Cuthbert, of the General List, Infantry, 1st Wing Subaltern, 6th Punjab Infantry; and Lieutenant Gladon Charles Brownlow, of the General List, Infantry, Adjutant, 1st Sikh Infantry, 5th March 1867.

Ensign J. Davidson, of Her Majesty's 21st Foot, 2nd Squadron Subaltern, 3rd Punjab Cavalry, admitted to the Bengal Staff Corps, will rank as Lieutenant in that Corps under the operation of paragraph 81 of G. G. O. No. 332 of 1861.

The following letter from the Right Hon'ble the Secretary of State for India, is published for general information:—

India Office, Loudon, the 8th April, 1867.

MILITARY. No. 98.

To His Excellency the Right Hon'ble the Governor General of India in Council.

SIR,—I have to inform you that the Queen has approved of a proposal to substitute a Royal Crown on the colors of Regiments of Native Infantry for the Lion and Crown—the crest of the East India Company.

2. The alteration will be made as demands for new colors are received.—I have, &c.,

(Sined) STAFFORD H. NORTHCOTE.

Major Francis Atherton Dickens, of the Bengal Staff Corps, District Superintendent of Police, 3rd Class, Seoni, is permitted to proceed to Europe on furlough on private affairs, for two years, from date of embarkation from Bombay.

His Excellency the Governor General in Council is pleased to make the following appointments:—

Captain E. Fortescue, of the 3rd Battalion, Rifle Brigade Officiating Brigade Major, to be a Brigade Major on the Establishment, in succession to Major J. T. N. O'Brien, who vacates his appointment on the Brigade Staff.

Captain A. Cory, of the Bengal Staff Corps, Officiating Brigade Major, to be a Brigade Major, on the Establishment, in succession to Captain H. M. Wemyss, who vacates his appointment on the Brigade Staff.

Captain W. G. Cubitt, V.C. of the Bengal Staff Corps, Officiating Brigade Major, to be a Brigade Major on the Establishment, in succession to Captain A. Callander, who vacates his appointment on the Brigade Staff.

The undermentioned officers of the Bengal Staff Corps having completed twelve years' service, are promoted to the rank of Captain from the dates noted below:—

Lieutenant Henry Thompson .....11th May 1867.
Lieut. Arthur W. Crewe Read .....15th May 1867.

The services of Major J. C. Wood, of the Bengal Staff Corps, are placed at the disposal of the Foreign Department.

His Excellency the Governor General in Council is pleased to make the following appointment:—

Major James Gray Campbell Fraser, Madras Infantry, to be Lieutenant-Colonel, Captain (local Major) William Ferguson Beatson Lawrie, Royal (Madras) Artillery, to be Major, in succession to General John Anderson, Bengal Infantry, deceased. Dated 30th April 1866.

Major John William Sanders, Bengal Infantry, to be Lieutenant-Colonel; Captain Lionel D'Arcy Dunsterville, Bombay Staff Corps, to be Major, in succession to Lieutenant-General George Richard Pemberton, Bengal Infantry, deceased. Dated 29th April 18 6.

Major Bendyshe Walton, Bengal Staff Corps, to be Lieutenant-Colonel; Captain Edmund Willoughby Lyons, Bombay Staff Corps to be Major, in succession to General Edmund Frederick Waters, C. B., Bengal Infantry, deceased. Dated 3rd May 1866.

Major Edward Oakes, Bengal Infantry, to be Lieutenant-Colonel; Captain Henry Melvill, Bengal Cavalry, to be Major, in succession to General George Jackson, Madras Infantry, deceased. Dated 27th May 1866.

Major Henry Lane, Bengal Cavalry, to be Lieutenant-Colonel; Captain Hector Mackenzie, Bengal Staff Corps, to be Major, in succession to General Thomas Henry Paul, Bengal Infantry, deceased. Dated 12th June 1866.

Major Robert Patrick Anderson, Bengal Infantry, to be Lieutenant-Colonel; Captain Albert Henry Bamfield, Bengal Staff Corps, to be Major, in succession to General Samuel Swinhoe, Bengal Infantry, deceased. Dated 19th June 1866.

Major Arthur Davies Dickens, Bengal Staff Corps to be Lieutenant-Colonel; Captain (local Major) George Master Royal (Bengal) Artillery, to be Major, in succession to General Charles William Hamilton, Bengal Infantry, deceased. Dated 23rd July 1866.

Lieutenant-Colonel Edward (Long Grant, Madras Infantry, and Major Walter Stuart Maun, Royal (Madras) Artillery, will take rank from the 7th February 1866, in succession to Major-General John Macourtie Shortt, Bombay Infantry, deceased.

BENGAL ARMY.

To be Lieutenant-Colonels.

Major John Ward, late 4th European Regiment. Dated 26th July 1866.

Major William Metcalf, late 35th Native Infantry Dated 7th August 1866.

Major Henry Finch, late 31st Native Infantry. Dated 19th August 1866.

Major William Henry Lowther, late 52nd Native Infantry. Dated 21st August 1866.

Major Arthur Walsham Owen, Staff Corps. Dated 21st August 1866.

Major William Dunn Bishop, late 30th Native Infantry. Dated 31st August 1866.

To be Major.

Captain Robert Murray, Staff Corps. Dated 14th June 1865.

To be Captains.

Lieutenant William Wieler Hume, late 11th Native Infantry. Dated 5th August 1865.

Lieutenant Charles David Peter Nott, late 4th European Regiment. Dated 27th September 1866.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Henry Campbell Johnstone. Dated 31st July 1866.
Major Stuart Frederick Graham. Dated 4th July 1866.
Major Benjamin Parrott. Dated 4th August 1866.
Major James Nowell Young. Dated 21st August 1866.
Major Francis Justin Nelson. Dated 21st August 1866
Major George Alexander St. Peter Fooks. Dated 21st August 1866.
Major (Brevet Lieutenant-Colonel) William Joseph Fitzmaurice Stafford. Dated 9th September 1866.
Major James Sconce. Dated 9th September 1866.
Major Robert Unwin. Dated 9th September 1866.
Major Norbert Raban. Dated 17th September 1866.
Major Richard Lloyd Thompson. Dated 13th September 1866.
Major (Brevet Lieutenant-Colonel) Charles St. George Brownlow. Dated 26th September 1866. Major Percy Fortescue Gardiner. Dated 27th September 1866.
Major Charles Frederic Smith. Dated 27th September 1866.
Major (Brevet Colonel) John Luther Vaughan, C. B. Dated 12th October 1866.
Major Bryan (Brevet Colonel) Donald Martin Stewart. Dated 12th October 1866.
Major Henry Mills. Dated 20th October 1866.

To be Majors.

Captain (Brevet Major) Allen Bayard Johnson. Dated 27th July 1866.
Captain Alexander Andrew Bruce. Dated 15th August 1866.
Captain Henry Evans Quin. Dated 24th August 1866.
Captain Theodore Walter Ross Boisragon. Dated 2nd September. 1866.
Captain William Sheffield. Dated 14th October 1866.

To be Captains.

Lieutenant Frederick John Keen. Dated 14th August 1866.
Lieutenant Oswald Menzies. Dated 26th August 1866.
Lieutenant James William O'Dowda. Dated 12th September 1866.
Lieutenant Benjamin Williams. Dated 27th September 1866.

BENGAL ARMY.

Cavalry.

Major George Ward, from late 6th European Cavalry, to be Lieutenant-Colonel, *vice* Nicholetts, retired Dated 20th May 1866.

Late 5th European Cavalry.

Captain (Brevet Major) Henry Whit Best, to be Major; Lieutenant Irvine Low, to be Captain, in succession to Nicholetts, retired. Dated 20th May 1866.

Infantry.

Major (Brevet Lieutenant-Colonel) Peter Drummond, from late 22nd Native Infantry, to be Lieutenant-Colonel *vice* Bacher, removed from list of Lieutenant-Colonels. Dated 31st July 1866.

Lieutenant-Colonel Brevet Colonel George Williams Bishop, to be Colonel; Major (Brevet Lieutenant-Colonel) Hugh Lowman Pester, from late 63rd Native Infantry, to be Lieutenant-Colonel, *vice* Costley, deceased. Dated 17th September 1866.

Late 22nd Native Infantry.

Captain (Brevet Lieutenant-Colonel) William John Hicks, to be Major; Lieutenant (Brevet Major) Frederick Devlin, to be Captain, in succession to Becher, removed from list of Lieutenant-Colonels. Dated 21st June 1866.

Late 61st Native Infantry.

Captain (Brevet major) Charles Brenton Basden, to be Major, in succession to Hawsey deceased. Dated 21st June 1866.

Late 63rd Native Infantry.

Lieutenant (Brevet Captain) Cornelius Richards, to be Captain, in succession to Costly, deceased. Dated 17th September 1866.

Late 64th Native Infantry.

Lieutenant (Brevet Colonel) Frederick Thomas Bainbrigge, to be Captain, *vice* Nicholes, deceased. Dated 28th July 1866.

Lieutenant-Colonel Charles Lionel Showers, Infantry, will take rank from the 16th February 1866.

Lieutenant-Colonel Augustus Frederick Moffatt, Infantry, will take rank from the 16th February 1866.

Major Frederick John Davies, late 36th Native Infantry, will take rank from the 15th February 1866.

MEDICAL OFFICERS.

To be Surgeons major.

Surgeon George Edward Givins. Dated 25th July 1866.
Surgeon Henry Amorose Oldfield. Dated 26th July 1866.
Surgeon John Duncan Crawford, A. B., M. B. Dated 11th August 1866.
Surgeon Alexander Russell Atkinson, M. B. Dated 11th August 1866.
Surgeon James Bannatyne Samuel Brown. Dated 20th October 1866.

"*London Gazette*," 2nd *April* 1867, *page* 2055.

To be Surgeons.

Assistant Surgeon William Watson, M.D. Dated 1st August 1866.
Assistant Surgeon Alexander John Cowie. Dated 4th August 1866.
Assistant Surgeon Charles Cooper Watson Wilson. Dated 26th August 1866.
Assistant Surgeon Patrick Francis Bellew. Dated 6th September 1866.
Assistant Surgeon William John Palmer. Dated 7th September 1866.
Assistant Surgeon Alexander Packington Tomkins. Dated 30th September 1866.
Assistant Surgeon Robert Pringle. Dated 4th October 1866.

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The undermentioned officers will take rank from the dates stated:—

Surgeon Joseph Ewart, M. D., from the 24th June 1865.
Surgeon Robert Moir, M. D., from the 19th July 1865.
Surgeon Theodore Dick, M. D., from the 7th of July 1865.
Surgeon George Vernon Currie, from the 1st August 1865.
Surgeon Lachlan Hector John Maclean. M. D., from the 24th November 1865
Surgeon Henry Martineau Greenhow, F. R. C. S., from the 1st January 1866.
Surgeon Henry William Graham, from the 3rd January 1866.
Surgeon John Elliot, M. D., from the 14th February 1866.

PUBLIC WORKS DEPARTMENT.

Captain D Limond, R. E., Executive Engineer, 1st Grade, North-Western Provinces, has been appointed to officiate as a Superintending Engineer, 2nd Class, with effect from the 20th April 1867.

Major R. C. Babington, Executive Engineer, 3rd Grade, recently transferred from Britsh Burmah to Mysore, has been posted to the Toonkoor Division of Public Works.

Mr. H. Bell, Executive Engineer, 4th Grade, Central Provinces, is allowed three months' special leave of absence to study the native languages, with effect from the date on which he may avail himself of it.

The following appointment, made by the Punjab Government, is confirmed, by the Governor General in Council:—

Major J. Fulton, Executive Engineer, 1st Grade, to officiate as Superintending Engineer, Western Circle, Irrigation Works, *vice* Major H. W. Gulliver, transferred temporarily to Bengal, with effect from 1st May 1867.

Mr. G. N. Dodd, Executive Engineer, 1st Grade, North-Western Provinces, has been dismissed from the Public Works Department, with effect from the 14th September 1866.

Mr. W. C. Rennie has been re-appointed to the Public Works Department, as an Assistant Engineer of the 2nd Grade, and posted to Hyderabad.

Lieutenant S. J. Goldie, R. E., Assistant Engineer, 1st Grade, received charge of the East Berar Division of Public Works from Captain W. H. Burton, Executive

that, if we can get them provided in this territory, the thing obtained will be good in itself, and even worthy of some expenditure of public money to secure it. If it were proposed to connect Delhi and Baroda by good made cart roads traversable at all times of the year, it might be said that the projects were too large and too costly to be undertaken, except when the treasury was overflowing; but no one would question for a moment the immense value of two such roads to the empire. Nor would the most niggardly Government that India has ever seen, refuse to accept such a road, and to keep it in repair, if by any stroke of an enchanter's wand the cart road could be suddenly brought into existence. There are now two companies ready to undertake the construction of a railway between Delhi to Guzerat with their own money, provided the usual interest of 5 per cent. be guaranteed by Government. As to the prospects of such a line paying, it is difficult to give statistics of transit in a province where roads, canals, and railways are as yet practically unknown; but when it is considered that there is no part of Europe, with the exception of England, Holland, and Belgium, and the very best parts of France, Germany, and Italy, so rich and productive, or where the people are so well inclined for commerce or agriculture, it seems scarcely necessary to argue on the probability of their gladly availing themselves of the vast facilities for traffic which a railway affords, and that a line traversing such a province, with Delhi at one terminus, and Guzerat and the seaboard of Western India at the other, must be at least as remunerative as any long line in India. The surveys already executed by Mr. Foy have shown that there are absolutely no engineering difficulties—no ascent with a gradient steeper than 1 in 100—no river so large as the Mhyee, where the railway now crosses it near Baroda. On the military and political importance of this line it seems nearly superfluous to dilate to any one who knows anything of military or political India. It is the natual line to the nearest sea base of our garrisons in the great Sirhind and Rajpootana divisions; and its immense importance both as a direct and as a flanking communication will be apparent whether we contemplate operations to meet invasion on the western seaboard, or on the west, northwest, and northern frontiers of India, or to suppress internal enemies in the Punjaub, Northern India, the Gangetic valley, the Deccan, or Rajpootana itself. But distance and want of roads have so long practically almost excluded Rajpootana from the calculations of the agriculturist and trader of other provinces, and in a less degree from the speculations of the politician and soldier, that the results of railways through the country can only be inferred from what we see of results in other countries similarly situated, and any attempt to calculate from any present statistical basis can only mislead. As an instance, however, of the extent to which we may reasonably expect the development of products which at present do not form objects of cultivation or of trade in these countries, I will take the one article of cotton. It is little more than four years since the Government of India went to great expense to collect and publish the statistics of cotton cultivation and trade in India; and of the handbooks then published, two contained maps showing the locality and extent of cotton cultivation as then known, according to the latest information then in the possession either of Government or of the very well-informed gentlemen who drew up the handbooks, and who had at command all the information possessed by the Chambers of Commerce, and other repositories of commercial information at the presidency towns. In the Bombay map (Mr. Walter Cassel's handbook) the Punjaub is indicated as a country which produces no cotton. In the Bengal map (Mr. Medicott's handbook) Punjaubis coloured as a country which produces cotton, but which also imports it, and has, by implication, little or none for export. In both maps Rajpootana is marked as a province which produces no cotton for commerce. Yet from both provinces, under the pressure of high prices, cotton has been largely exported during the past four years, since the handbooks were written; from the Punjaub, as before stated, to a very great amount (more than 11,000 tons in one year), and from Rajpootana to an appreciable extent from districts as far north as Dehli. The same sort of result which has been effected in this article of cotton under the pressure of high prices may, I need hardly observe, be repeated as regards all sorts of produce, by increased facilities of transit such as a railway affords. The annexed sketch marked C shows the lines which have been more or less carefully examined and surveyed by the engineers of the Bombay, Baroda, and Central India Railway. As regards the extension to Neemuch I would observe that I think the balance of advantages is in favour of taking the branch from the west bank of the Mhyhee; it will then run through more British territory, and though the distance from Neemuch to Bombay will be somewhat increased, the distance from Neemuch to Ahmedabad will be lessened.

(II.) As regards the 2nd point on which the Government of India desire our opinion, viz., on the "respective merits" of the two lines, *i. e.*, the Indus valley and Rajpootana lines, I must confess my inability to compare two things which have hardly any common term for comparison.

If a man had been asked 35 years ago, when railways were not in England, as to the respective merits of two lines—the one from Bristol via Birmingham, Liverpool, or Manchester, to Glasgow—the other from London via York, to Edinburgh, I imagine he would have said that as the lines would be generally from 50 to 100 miles apart, with, for a great portion of the distance, the mountain backbone of England between them and as they would subserve different interests—commercial, agricultural, and political—comparison was almost impossible. His difficulties would have been of the same kind, but much greater, if required to compare a line from Waterford to Belfast with one from Bristol to Glasgow. He would observe that besides being in different provinces they were from 100 to 200 miles apart, with the Irish sea between them. Still more difficult would his task have been if required to compare the respective merits of a line from Falmouth to Norwich in England, with one from Nantes to Strasbourg in France, or a line from Ancona to Milon in Italy, with one from Frankfort in Germany to Pesth in Hungary, or the line from Gottenburgh to Stockholm in Sweden with the line from Berlin in Prussia to Warsaw in Poland. He would say, in each case, that a great sea or vast ranges of mountains separated the two lines from each other, and rendered comparison impossible. How then shall we compare our two proposed Indian lines, which must run from 300 to 400 miles apart from each other, as distant as any of the pairs of lines I have enumerated, with the Great Desert of India between them? The Irish Sea, the English Channel, the Baltic, and the Adriatic are all traversed daily by multitudes of steamboats conveying thousands of passengers of every class, in a few hours and for a few shillings or pounds; and the Alps between Italy and Germany are no insuperable barrier to travellers. But the Great Desert which will ever separate the Indus valley line from the Rajpootana line has not been traversed during the 30 years I have known it, by 20 European non-military travellers. Even at its narrowest portion several days' journey across for a strong man on a well appointed beast of burden, and for several months of the year the passage is not to be attempted by the strongest man without much risk to health and even to life. It has, I believe, been gravely argued that if the Indus valley line be completed, and the East India Railway branch from Allahabad to join the Great Indian Peninsula Railway at Jubbulpore to be finished, these two lines will supersede all the principal objects of a line through Rajpootana. It is difficult to show the weakness of such argument by any comparison drawn from Europe, simply because the areas in India are so vast, that any European parallel fails to afford any adequate idea of the Indian distances. But if we bear in mind that the English Great Western Railway is about the same distance from any Piedmontese line, as the Indus valley line is from the Allahabad and Jubbulpoor branch and that the English channel and the Alps combined form a less formidable obstacle to traffic than the Great Indian desert, we can appreciate the force of an argument against the Rajpootana line, which is less reasonable than that of a man who should object to a line being made from Nantes to Strasbourg, on the ground that there were already lines from London to Falmouth in England, and from Turin to Venice in Italy, either of which might serve the traffic between the west coast of France and the Rhine. How shall we compare lines in countries so separated—countries entirely different in race, in language, in religion, and in their commercial and political position? But why attempt any comparison? If Government had to find the capital, and if it could find no more than would suffice for one railway at a time, then some comparison or choice might be necessary or expedient; but this is not the case. Two different companies contend for the making of each line; and it is certain that both lines can and will be finished quicker if commenced simultaneously, than either will if priority of execution be conceded to it. For though the lines are not really rival lines, any more than an English line is a rival to any parallel line in France, there is some profitable traffic which may be secured by whichever line is first opened, and which, joined to a natural emulation to be open first, will be sufficient to ensure every exertion to complete it being made by both lines, if they are both commenced simultaneously. It is true Government will have to find the guaranteed interest till the lines are open—five lacs of rupees for every million sterling of capital spent; but what is the real burden of this liability?

1st.—It is not more than Government would gladly spend, if they had it, on common roads to connect the same points. 2½ lacs per annum to make a bridged turnpike road from Mooltan to Kotree, and a like sum between Delhi and Baroda would be a very moderate assignment, and yet it would hardly finish the road in the time of our grandchildren. A like sum spent in guaranteed interest would finish 100 miles of of railway per annum, and ensure the opening of both lines within less than 10 years.

2nd.—Meantime the outlay while in progress would swell the earnings of other guaranteed lines—the East Indian, the Bombay, and Baroda, the Sind, and the Punjaub lines; and when completed the new lines would greatly increase the resources of the old, without any addition to terminal expenses or cost of general direction and management.

3rd.—The outlay on a common road would be capital sunk, very usefully laid out, no doubt, but bringing no direct return; the outlay on guaranteed interest is a terminable charge, with some prospect of entire repayment, and far greater indirect returns than from any common road.

But it seems almost superfluous to adduce further argument to prove that the real burden to the State of guaranteed interest on useful railways is very small, compared with the advantages secured by the State in return, and that the same is true of any other form of State assistance or guarantee on well chosen lines of railway. It is quite certain that the most rapid railway expenditure on both lines consistent with a fairly honest outlay, will not impose on the State a burden for guaranteed interest greater than can be easily borne in the present state of our finances. During the term of outlay on unfinished railways the Railway Companies are always paying in fresh capital, and in point of fact the real burden under the present system can hardly be said to commence till the railway is complete, and no more capital can be paid in, so that up to that time the interest is virtually paid out of the fresh capital continually coming in, and so far from forming any real burden on the resources of the Imperial exchequer of India, the arrangement with the Railway Companies often affords a source of income very convenient to the Indian Chancellors of the Exchequer.

(III.) The above remarks will have to some extent rendered unnessary any expression of opinion on the 3rd question asked by the Government of India, as to "the order in which the (two) lines should be carried out."

In the absence of any apparent reason for commencing one before the other. I would earnestly advocate the simultaneous commencement of both lines. But I would say a few words on the peculiar risks attending reliance on any one line of trunk railway, especially by a single line without an alternative line of communication. Every line in India must, for a considerable part of its course, be exposed to risk of intentional injury, against which no system of watching can guard; and there cannot be a doubt that in any time of political danger efforts would be made to interrupt the communication. I do not speak now of the large bridges and other similar works which would require much well directed labour to render them impassable, and where any such operations would be attended with much risk of discovery. There are on every Indian line hundreds of miles of line where a train might be thrown off and the single line rendered impassable for days by operations against which no ordinary vigilance could guard, and which it would take long to repair even were the working parties secure hostile interruption which cannot always be ensured. Let us consider for a moment the paralysing effect of such an interruption at a time when reinforcements were passing between the sea coast and the valley of the Ganges, or any part of Upper India. There cannot be a doubt that the moral effect of even a few days' interruption of any line for which we had no alternative would be most disastrous and that, occurring at periods like 1857-58, or during the Trent discussions with America, or the Umbeyla Pass operations—three times at least in the last ten years—the results might be such as we would gladly purchase immunity from at a price far higher than we shall have to pay for the alternative lines afforded by the projects now before us. It must be recollected that no experience of the possibility of getting on without such facilities as railways and electric telegraphs afford, can give any measure of the danger and inconvenience of interruption after the communication is once established, and after the Government and people have got used to it.

(IV.) Lastly our opinion is required as to "the terms which shall be offered for the construction of these lines."

I should answer, the lowest terms on which their construction within the shortest possible period can be insured. My own opinion would be in favour of an extension of the present guarantee system, with such changes as experience has shown to be necessary to guard against waste and delay in construction. This might be easily effected, by allowing no work on the easier portions of the line till the working designs and specifications had been completed and approved by Government for the whole line, and contracts had been secured for its execution within a defined period. This need not entail any delay if the Railway Company were allowed to commence operations at once on the great works, such as ghauts or great river crossings, the completion of which would occupy the longest time, and without which the line could not be opened. But if any better plan than the present guarantee system can be devised without risk of delay, I would not object to it. All I would urge is the extreme danger and costliness of delay. As to the companies to which the work should be entrusted, I would observe that experience seems to show that any length of railway less than from 300 to 500 miles hardly affords scope for the action of a separate company; while more than 1,000 miles would seem in India to exceed the powers of adequate control by any one company's administration. Bearing these limits in mind, and supposing that any line from Lahore to Peshawur would be entrusted to the Punjaub Company, and would fully occupy them for some years to come, I would give the Indus valley line from Kotree to Mooltan to the Sind Railway, and would commence it simultaneously from both ends, and in both directions north and south from Boree. But I know nothing to prevent the line from Boree to Mooltan being given to the Punjaub Railway, if that course would expedite the completion of the whole line from Mooltan to Kotree. The line from Guzerat to Delhi seems naturally to belong to the Bombay, Baroda, and Central India Railway line, and was from the first, I believe, a part of their prospectus. I have only one more point to submit, and that is, that we should ask the Government of India to permit the surveys of both lines to proceed as speedily as possible. It will be in the recollection of the Hon'ble Board that we had entrusted to the Sind Railway Company the task of making the necessary surveys up to Mooltan, with an express stipulation that such permission did not imply any claim to the ultimate concession of a right to construct the line, and on similar terms we allowed the Bombay, Baroda, and Central India Railway Company to make the surveys to Neemuch, from the Baroda line. The survey parties were however recalled and the surveys suspended, in consequences of peremptory and reiterated orders from the Government of India and Secretary of State. Of course, if no railway is ever to be made, a survey is mere waste of time and money. But supposing that a railway is likely to be made within the next ten or even twenty years, this suspension of survey operations seems to me a serious misfortune. On neither line has the best exact course for a railway been clearly ascertained, nor can the question be placed beyond the reach of doubt without careful surveys, which, at the most moderate computation would occupy one or perhaps two seasons, and which in particular parts might occupy even a longer period. Costly experience on every one of our lines shows us how much we have lost in money mis-spent, and often in lines mis-directed, owing to the want of sufficient preliminary survey; and it is possible, nay extremely probable, that the railways now in question may, in a time of political and military pressure, be hurriedly conceded, and made on other than the best lines owing to the want of sufficient preliminary surveys. Apart, then from any question of immediate execution, I would most strongly urge an active prosecution of survey operations for without them it would be impossible to set at rest, or to decide satisfactorily whether a line from Mooltan to Hydrabad should go by the right or left bank of the Indus, whether it should skirt the hills or keep close to the river, and how near in the latter case it should keep to Roree. Again, with regard to the Delhi and Baroda line, careful surveys alone can set at rest whether the line should leave the Bombay and Ahmedabad line, east or west of the Mhyee, or whether it should cross the Jumna at Delhi, or Agra, or some intermediate point. It is certain that delay will neither in any way diminish the cost or facilitate the execution of extensive surveys required to determine these and other similar points; on the contrary, the surveys can be now made at less cost and more completely than will be possible a year or two hence; for the two companies referred to have trained and experienced surveyors available, who are well acquainted with the languages and usages of the country, and who will execute the work required more completely and successfully than could possibly be expected from fresh and inexperienced hands. For these reasons I would most strongly urge the active prosecution of the surveys whether the railways are to be proximately undertaken or not.

Poona, 3rd August 1866. H. B. E. FRERE,
—Times of India.

WANTED.

B. AND C. I. RAILWAY COMPANY.—WANTED Assistant Engineers and Surveyors for Survey. Apply to the undersigned

FRANCIS MATHEW,
Chief Resident Engineer.

Bombay, 16th May 1867.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.—
Incorporated by National Decrees of 7th and 8th March 1848and by Imperial Decree of 28th July 1854. Recognised by Act No. VIII. of 1864, of the Legislative Council of India. PAID-UP CAPITAL—Francs 40,000,000 (£1,600,000). RESERVE FUND—Francs 10,000,000 (£400,000.)
Head Office.—14, *Rue Bergere Paris.* Agencies at Bombay, Calcutta, Hongkong, Shanghai, Bourbon (Reunion), and Saigon.
London Bankers.
UNION BANK OF LONDON; GENERAL CREDIT AND FINANCE Co OF LONDON, (Limited); and MESSRS. C. J. HAMBRO AND SON.
BOMBAY AGENCY.
OFFICES—No. 9, RAMPART ROW.
This Agency grants Drafts and Letters of Credit and purchases collects Bills.
On London.
" France and the Continent of Europe.
" Egypt.
" Calcutta.
" Madras and Pondicherry.
" Hongkong, Shanghae, and Cochin-China.
" Bourbon, Reunion, and Mauritius.
" Sydney and Melbourne.
" Singapore and Java.
At current rates.

CURRENT ACCOUNTS.
These will be made up to the 30th June and 31st of December in each year, and if the balance shall from any time during the half year have been below Rs. 1,000, Interest at the rate of 2 per cent. per annum will be allowed on the minimum monthly balances. No interest will be allowed above one lac.

FIXED DEPOSITS.
3 months' notice 3 per cent. per annum.
6 ditto 4 do.
12 ditto 5 do.

DISCOUNTS, LOANS, &c.
The Agency discounts approved Local Bills, grants Loans on Government Paper, Bullion, Bank Stock, and approved Shares and other Securities.
Any further information as to rates of business &c. may be had at the Office, or on application by letter to the undersigned, to whom all remittances should be made payable.
Bombay, 15th February 1867. OTTO MULLER, Manager.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.
EXCHANGE.
The Bank grants Drafts on London, Scotland, and Ireland, Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe at the following rates of Exchange:—

On London, at 4 ms' sight above	£50.	1s 11¼d.	per Rupee.
" 3 do.	.....	1s 11⅝d.	"
" 2 do.	.....	1s 11d.	"
" 1 do.	.....	1s 10⅞d.	"
On demand	.....	1s 10¾d.	"
On Scotland	do.		
On Ireland	do.		
Circular Notes for the use of Travellers on the Continent and in Europe Generally		1s. 10¼d.	"

INTEREST.
On Deposit accounts payable at call credited half yearly on 30th June and 31st December, at the rate of two per cent. per annum on the minimum, month by balances should same not have fallen during the half year below Rs. 1,000. Where balances have fallen below Rs. 1,000 no interest will be allowed.

ON FIXED DEPOSITS.

12 months.	..	..	4 per cent.
6 do.	..	..	5 "
3 do.	..	..	4 "

COMMISSION.
The Bank takes charge of Government Securities, Shares in Banks and other Companies, and realizes interests and Dividends thereon on the following terms:—
If to be remitted in Bank's Drafts, without charge.
If to be paid in India, a Commission will be charged of a ¼ per cent.
On returning Government Paper or Share Certificates out of safe custody, or when sold on paying the proceeds of such sale in India, a commission will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.
Commission charges on purchase and sale of Government Securities ¼ per cent.
All Letters should be addressed and Hoondees made payable to the Agent, Chartered Mercantile Bank.
Bombay, 22nd May 1867.

CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.
HEAD OFFICE—30, HATTON COURT THREADNEEDLE STREET, LONDON.
INCORPORATED BY ROYAL CHARTER.
PAID-UP CAPITAL—£800,000.
Branches and Agencies.—Bombay, Kurrachee, Calcutta, Rangoon, Singapore, Batavia, Hongkong, Shanghai, and Hankow.
BOMBAY AGENCY.
EXCHANGE.
The Bank's Agency in Bombay grants Bills of Exchange on the CITY BANK, London, at the following rates, viz.:—

4 months' sight (on City Bank) at		1s. 11d.	per Rupee.
$ do.	... ...	at 1s. 11d.	"
$ do.	... ...	at 1s. 11d.	"
₤ do.	... ...	at 1s. 10¼d.	"
On Demand (Head Office)	.....	at 1s. 10¼d.	"

INTEREST.
On Deposits repayable on demand will be credited half yearly (on 30th June and 31st December) at the rate of 2 per cent. on minimum monthly Balances not below Rupees 1 lac of Rupees in the case of all accounts the balances of which have not during the six months fallen below Rs. 1,000, when such has been the case no interest will be allowed, and on fixed deposits as follows:—
Repayable in one sum, at 3 months' notice, 3 per cent.
Do. 6 do. 4 "
Do. 12 do. 5 "
No Interest allowed on Current Account Balances per Rs. 1,000 nor on Deposits above Rs. 10,000, unless by special arrangement.
REMITTANCES.
The Bank's Agency realises Drafts or Hoondies on the Presidency for remittance to Europe in the Bank's Bills on London without charge.
All Drafts or Hoondies forwarded for realisation, to be made payable to the "Chartered Bank of India, Australia, and China, or order." When a remittance is to be made to a lady, her Christian name must be given.
COMMISSION.
On the sale or purchase of Government Paper, Bank Stock, and other Securities, ¼ per cent.
The Bank receives Government and other Securities for safe custody free of charge, Interest or Dividends thereon being credited to account, or remitted home in the Bank's Bills.
On Interest or Dividends, or proceeds of Securities by sale, ¼ per cent. commission charged if the amounts be paid in India; if remitted home by the Bank, no charge.
On delivering up Securities deposited for safe custody, ¼ per cent.
Office hours 10 A. M. to 4 P. M.: Saturdays 10 A. M. to 1 P.M.
Bombay, 22nd May 1867. JAMES DOUGLAS, Agent.

THE DELHI AND LONDON BANK (LIMITED)—ESTABLISHED in India 1844.
Capital *One Million Sterling*, in 20,000 Shares, of £50 each. Paid up Capital £295,000.
HEAD OFFICE, LONDON—J. C. PARRY, Esq., General Manager.
INSPECTOR OF BRANCHES IN INDIA—DAVID LANCASTER, Esq.
BRANCHES.—Calcutta, Bombay, Delhi, Lahore, Allahabad, Mussoore, Lucknow, Jubulpore and Benares.
London Bankers—Union Bank of London.
EXCHANGE.

4 months' sight	..	..at 1s. 11¾d.	per Rupee.
3 do.	..	..at 1s. 11¾d.	"
2 do.	..	..at 1s. 11¾d.	"
1 do.	..	..at 1s. 10¾d.	"
On demand	..	..at 1s. 10¾d.	"
On Scotland and Ireland		..at 1s. 10¾d.	"
Circular Notes payable throughout Europe		..at 1s. 10¾d.	"

The Bank draws upon its Head Office, 76, King William Street, London, and the Union Bank of London.
Government Securities are purchased and sold, also Bills of Exchange on England, Calcutta, Madras, Agra, Lahore, Kurrachee; *and on every large Town in India*, Australia and Continental Europe, also on *Alexandria, Cairo, and Baghdad.*
The Bank draws also on Melbourne and Sydney in Australia.
The Bank will transmit Money Orders to England on being furnished with the correct address of the party to whom the remittance is to be forwarded.
The Bank undertakes the safe custody of Government Paper and Certificates of Shares in Joint Stock Companies, and will draw the Interest or Dividends thereon, as declared half-yearly when authorized so to do, and remit the same by its own Bills without any charge. On surrender of such Paper or Scrip a Commission of 1 per cent. will be charged.

CURRENT ACCOUNTS.
Interest allowed on daily balances exceeding Rupees 1,000 at two per cent. per annum. Interest is also given on *fixed* deposits half yearly:—
At 6 per cent. requiring twelve months' notice of withdrawal
At 5 ditto, nine ditto.
At 4 ditto, six ditto.
At 3 ditto, three ditto.
Deposits may generally be availed of, without notice, by the Bank's Bills on London.
The Bank reserves to itself the right of giving one month's notice of paying off any of the above Deposits, or of modifying their terms.
Any further information as to Rules of Business, &c., may be had on applicati n to the Manager.
Remittances to be endorsed thus:—"Pay to the Delhi and London Bank, Limited, or order."
Hours of Business—10 to 3: Saturdays, 10 to 1.
G. W. ROOKES, Manager.
Delhi and London Bank, Limited, Rampart Row, Bombay, 30th April 1867.

THE AGRA BANK (LIMITED.)
Capital £1,000,000 *(one Million Sterling) in* 100,000 *Shares of* £10 *each.*
Head Office.—NICHOLAS LANE, LOMBARD STREET, LONDON, E.C.
Manager.—M. BALFOUR, Esq.
London Bankers.—MESSRS. GLYN, MILLS, CURRIE, & Co.
The Bombay Manager grants Bills of Exchange at the following rates on London at 4 months sight at 1/11 per Rupee.

3	do.	1/11⅛ "
2	do.	1/11⅛ "
1	do.	1/11 "
On demand		1/10⅞ "

No drafts at four months sight are granted for sums under £50 and sums under £20 are only drawn for on demand.
Interest.
On Deposits repayable on demand will be credited half yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the min mum monthly balance not exceeding Rs 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000, when such has been the case, no interest will be allowed.
On Fixed Deposits subject to 3 months Notice of withdrawal 3 per cent. per ann.
Do. 6 do. 4
Do 12 do. 5
The Bank takes charge of Government Paper and other Securities for constituents without charge.
All Drafts or Hoondies forwarded for collection should be made payable to the Agra Bank, Limited or order.
Hours of business 10 to 3, Saturday 10 to 1.
Bombay, 21st May 1867.

NATIONAL BANK OF INDIA (LIMITED).

SUBSCRIBED CAPITAL	Rs. 92,59,440 (£925,940).
PAID-UP CAPITAL	Rs. 46,29,720 (£462,970).
RESERVE FUND	Rs. 2,00,000 (£ 20,000).

Head Office—Calcutta.
Branches and Agencies.
Bombay, Madras, and London.

BOARD OF DIRECTORS.
GEORGE MILLER BLACKER, Esq., Merchant.
FERDINAND SCHILLER, Esq., of Messrs Borradaile, Schiller & Co.
SETH A. APCAR, Esq., of Messrs. Apcar & Co.
C. E. CASSAVETTI, Esq., of Messrs. Cassavetti & Co.
MANOCKJEE RUSTOMJEE, Esq., Merchant.
BABOO DOORGACHURN LAW, of Messrs. Fraunkissen, Law & Co.
BABOO HERRALALL SEAL, Zemindar.

LONDON BOARD.
W. S. FITZWILLIAM, Esq., (late Member of the Supreme Legislative Council of India, Director of the Land Mortgage Bank of India.)
E. W. WINGROVE, Esq., (late of Calcutta, Chairman of Union Bank of Ireland.)
London Bankers.
The Bank of England
and
National Provincial Bank of England.
Office in London.....No. 80, King William Street.

BOMBAY AGENCY.
EXCHANGE.
The Bank grants Drafts on London, Calcutta, and Madras at the current rates of Exchange. It also negociates and collects Bills payable in those places. Instructions respecting Family Remittances are carefully attended to, and when requested, and the necessary particulars are furnished, the Bank will forward First Copy of the Bill direct to the parties in England.
CURRENT DEPOSIT ACCOUNTS.
The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on gentlemens' daily balances from Rs. 500 up to Rs. 50,000.
FIXED DEPOSITS.
The Bank receives on Money, on Fixed Deposits, and allows Interest thereon as follows:—
On Deposits subject to 3 months' notice of withdrawal 3 per cent.
" 6 " 4 "
" 12 " 5 "
All Remittances should be made payable to the Agent National Bank of India (Limited), who will be glad to afford any further information respecting the Bank's terms of business.
By order of the Board,
National Bank of India, Bombay, [illegible] Agent.

BANKS.

ORIENTAL BANK CORPORATION.—INCORPORATED BY ROYAL CHARTER.
The current rates of Exchange are:—

On London at 4 months' sight	.....	1s 11d.	per Rupee.
" 3	do.	..... 1s. 11¼d.	do.
" 2	do.	..... 1s 11d.	do.
" 1	do.	..... 1s. 10¾d.	do.
"	demand	..... 1s. 10¾d.	do.
On Scotland	do.	.....	
On Ireland	do.	..... }	1s. 10¾d. do.
On Paris	do.	..... }	
Circular Notes payable throughout Europe		..... 1s 10¾d.	do.

No Drafts at four months' sight are granted for sums under £50 Sums under £50 are only drawn for on demand.
All Treasury Drafts, Hundees and other orders for realisation to be endorsed "Pay the Oriental Bank Corporation, or order."
Any information as to rates of business may be had on application at the Office or by letter to the Agent.

KURRACHEE SUB-AGENCY.
An Agency of the Corporation has been opened at Kurrachee, where Deposits are received in the same terms as at Bombay. The Agent also buys Bills on England and elsewhere, and grants Drafts on the Head Office and Branches of the Corporation.
Bombay, 23rd May 1867.

HOUSES, &c., TO LET.

TO LET! TO LET!! TO LET !!! (immediate possession) OFFICES and GODOWNS in Sassoon's Building in Elphinstone Circle, opposite to the Mint (East Side). Rent moderate. Apply to BAZONJEE AND NUSSERWANJEE No. 19 and 20 (West Side.)

TO BE LET.—THE THIRD FLOOR of the building occupied by the London Asiatic and American Company (Limited) in Elphinstone Circle, commanding a splendid view of the harbour and with every convenience for residence.
Apply to the LONDON ASIATIC & AMERICAN COMPANY (LIMITED.)
13th May 1867.

TO BE LET from the 1st of June, a good Furnished BUNGALOW, in a cool and healthy part between Naugaum and Matoonga, 10 minutes walk from the Dadur Railway station, with Water Pipes attached in the Bungalow, and good compound with Garden, suitable for 2 Families or 4 Bachelors, lately occupied by Messrs, Smart, Wallis and Morton. P. O. & Co, rent Rs. 60. Apply to MUNCHERJEE BUSTOMJEE BOTTLEWALA, No. 37, Glass shop, Gunbawa Street, Fort.

NOTICE.—To be let a COMMODIOUS BUNGALOW, in Mazagon, Gunpowder Road, No. 19, on Maria Hill, lately vacated by Dr. FOGERTY. Apply to PREMABAI HIMABHAI.

TO LET, the OFFICES in Elphinstone Circle, at present occupied by the Bombay Reclamation Company (Limited). Increased accommodation might be given if required. Apply to RITCHIE, STEAURT & Co.
Bombay, 5th April 1867.

TO LET, the extensive PREMISES, consisting of Offices, Godowns, and Stabling in Parsee Bazaar Street, nearly opposite the Elphinstone Circle, and formerly occupied by the Government Commissariat Department, apply to REMINGTON & Co.,
Agents to the Land
Mortgage Bank of India (Limited.)

TO BE LET, (with immediate possession), some AIRY ROOMS, suitable for Offices on the Second Floor of 24, Rampart Row. Apply on the Premises, to the BOMBAY JOINT STOCK CORPORATION.

FOR SALE.

FOR SALE, at the Office of this Paper—Price Rs. 4—Rules relating to the winding up of Joint Stock Companies, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

VALUABLE PROPERTY FOR SALE, the Property of Mr. P. GRANT, Saddler, in East Street, Poona. Appl cation to be made at No. 1, Medow Street, Fort, either personally or by letter.
22nd April, 1867.

FOR SALE, STEAM ENGINES, both Portable and Horizontal, of from 7 to 40 horse-power Apply to RITCHIE STEUART & Co.

FOR SALE OR HIRE by the DAY OR MONTH, COILER TRUCKS capable of carrying 12 Tons—Apply to MESSRS A LAING SON,
Cursetjee Sookiajee Street, Byculla.
Bombay, 14th May 1867.

FOR SALE, at Matheran, the HOUSE called "THE BYKE," the Property of Dr. LEITH. Apply to MESSRS. YURIEVENDASS MADWDASS & Co., Graham's Buildings.

SALSETTE.—VALUABLE PROPERTY FOR SALE.—The respective TRUSTEES of the Estate of MESSRS. ARDASEER CURSETJEE DADY, HORMUSJEE CURSETJEE DADY, and DADY NUSSERWANJI DADY, are prepared to negotiate for the sale of five equal undivided sixth parts or SHARES (the remaining one-sixth being held by a gentleman who is in minority) of the villages and lands of Casha Maller, containing by estimation 323 morahs, eight parahs, and 14 adowlies or thereabouts.
The village and lands of Toolsley containing by estimation 21 morahs, 1 parah, and 7 adowlies or thereabouts.
The village and lands of Arrear containing by estimation 61 morahs, 17 parahs, and 5/4 adowlies or thereabouts.
The village and lands of Kennery or Gharapoory containing by admeasurement 60 morahs, 13 parahs, and 10 adowlies or thereabouts.
The above Properties may be purchased either TOGETHER or SEPARATELY; they are in the immediate vicinity of Bombay, within easy distance of the Bombay, Baroda, and Central India Railway and are adjacent to the sea. They yearly rented Rupees Twenty Thousand.
Further particulars may be obtained on application at the Office of the undersigned. G. R. WILSON,
Elphinstone Circle, Bombay, 11th March, 1867.

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COGNAC	Tres-Vieux		25
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FOR SALE, at the Godowns of the undersigned:—
CLARETS, Eshenauer Benecke—

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JULES SIEGFRIED & Co.,
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